# 103rd Meeting of the International Auditing and Assurance Standards Board

## Toronto, Canada, March 11-15, 2019

### Monday, March 11
- **8:30–9:00** Coffee Full Board Meeting
  - 9:00–9:15 Opening Remarks
    - Agenda Item 1
  - 9:15–10:30 ISA 600 (Revised) (Discussion)
    - Agenda Item 2
- 10:30–11:00 Break
- 11:00–12:30 ISA 600 (Revised) (Discussion)
  - Agenda Item 2
- **Lunch**
  - Time: 12:30–13:30

### Tuesday, March 12
- **8:30–9:00** Coffee Full Board Meeting
  - 9:00–10:30 ISA 315 (Revised) (Discussion)
    - Agenda Item 4
  - 10:30–11:00 Break
- 11:00–13:00 ISA 315 (Revised) (Discussion)
  - Agenda Item 4

### Wednesday, March 13
- **8:00–8:30** Coffee Full Board Meeting
  - 8:00–10:30 Audits of Less Complex Entities (Discussion)
    - Agenda Item 5
  - 10:30–11:00 Break
- 11:00–13:00 Audits of Less Complex Entities (Discussion)
  - Agenda Item 5

### Thursday, March 14
- **8:00–8:30** Coffee Full Board Meeting
  - 8:30–10:30 Extended External Reporting (Discussion & Breakout)
    - Agenda Item 6
  - 10:30–11:00 Break
- 11:00–12:00 Extended External Reporting (Discussion & Breakout)
  - Agenda Item 6

### Friday, March 15
- **7:30–8:00** Reserved for Reading ISA 315 (Revised) and Audits of Less Complex Entities

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### Task Force Meetings / Other
- **Agreed-Upon Procedures Task Force**—12:30–13:30
- Technology Working Group—12:30–13:30
- Audit Evidence Working Group—17:30–19:00

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### Executive Session
- **12:15–13:00** Executive Session

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### Lunch
- Time: 13:00–14:00

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### Task Force Meetings
- Professional Skepticism WG—13:30–15:30
- ISA 315 (Revised) Task Force—16:00–18:00

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### Task Force Meeting / Other
- ISA 600 (Revised) Task Force—13:00–14:00
- AASB and CPA Canada Hosted Event—17:30–19:00 (CPA Canada Building)

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### Other
- Shared Cost Dinner—19:00

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### Task Force Meeting / Other
- ISA 315 Task Force—12:00–13:00
- ISA 540 Implementation WG—12:00–13:00
- Auditor Reporting Implementation Working Group—18:15–19:15

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### Task Force Meetings / Other
- Podcast—13:30
- LCE Working Group—13:30–16:00